## FYE 2009 Review - Annual Financial Report

School District: Owen County

Audit Firm Name: Charles T. Mitchell Company, LLP

Date: 2/25/2010 1st Audit Reviewer: Ken Smith

2nd Audit Reviewer:

Date Generated: February 26, 2010 8:53:07 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 1 (General) (110)					
Revenue (Local) - 1XXX	2,666,448.49	2,666,448.49	0.00	2,666,448.00	0.49
Revenue (State) - 3900 (On-Behalf Payments)	126,219.23	2,410,127.82	-2,283,908.59	2,410,128.00	-0.18
Revenue (State) – 3XXX (Not 3900)	7,953,563.39	7,952,621.39	942.00	7,952,622.00	-0.61
Revenue (Federal) – 4XXX	15,884.36	15,884.36	0.00	15,884.00	0.36
Total Revenues	10,762,115.47	13,045,082.06	-2,282,966.59	13,045,082.00	0.06
Expenditures-Not including Transfers Out or On Behalf	11,246,706.16	11,245,764.16	942.00	13,655,891.00	-2,410,126.84
Expenditures-On Behalf	126,219.23	2,410,127.82	-2,283,908.59	0.00	2,410,127.82
Total Expenditures	11,372,925.39	13,655,891.98	-2,282,966.59	13,655,891.00	0.98
Excess (Deficiency) of Revenues Over Expenditures	-610,809.92	-610,809.92	0.00	-610,809.00	-0.92
Other Financing Sources - Not Transfers In	2,288.00	2,288.00	0.00	2,288.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	3,292.00	3,292.00	0.00	3,292.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	45,142.01	45,142.01	0.00	45,142.00	0.01
Total Other Financing Sources, Uses and Transfers	-39,562.01	-39,562.01	0.00	-39,562.00	-0.01
Net Change in Fund Balance	-650,371.93	-650,371.93	0.00	-650,371.00	-0.93
Beginning Fund Balance - July 1	2,824,190.02	2,824,190.02	0.00	2,824,190.00	0.02
Ending Balance - June 30	2,173,818.09	2,173,818.09	0.00	2,173,819.00	-0.91
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Fund 1					
On-Behalf Revenues by Fund	126,219.23	2,410,127.82	-2,283,908.59	2,410,128.00	-0.18
On-Behalf Expenditures by Fund	126,219.23	2,410,127.82	-2,283,908.59	0.00	2,410,127.82 On behalf expenditures are not reported seperately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	77,982.72	77,982.72	0.00	77,983.00	-0.28	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	778,995.90	778,995.90	0.00	778,996.00	-0.10	
Revenue (Federal) – 4XXX	2,010,802.82	2,011,744.82	-942.00	2,011,745.00	-0.18	
Total Revenues	2,867,781.44	2,868,723.44	-942.00	2,868,724.00	-0.56	
Expenditures-Not including Transfers Out and not 0280	2,906,267.44	2,907,209.44	-942.00	2,907,210.00	-0.56	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,906,267.44	2,907,209.44	-942.00	2,907,210.00	-0.56	
Excess (Deficiency) of Revenues Over Expenditures	-38,486.00	-38,486.00	0.00	-38,486.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	42,778.00	42,778.00	0.00	42,778.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	4,292.00	4,292.00	0.00	4,292.00	0.00	
Total Other Financing Sources, Uses and Transfers	38,486.00	38,486.00	0.00	38,486.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	



Fund 310 (Capital Outlay) (310)  Revenue (Local) - 1XXX 2 2,336.82 2,336.82 0.00 2,337.00 -0.18  Revenue (State) - 3XXXX 168,274.00 168,274.00 0.00 168,274.00 0.00  Total Revenues 170,610.82 170,610.82 0.00 170,611.00 0.00  Expenditures-Not including Transfers Out 0.00 0.00 0.00 0.00 0.00  Expenditures-Not including Transfers Out 0.00 0.00 0.00 0.00 0.00  Excess (Deficiency) of Revenues Over Expenditures 170,610.82 170,610.82 170,610.82 0.00 170,611.00 0.00  Excess (Deficiency) of Revenues Over Expenditures 170,610.82 170,610.82 0.00 170,611.00 0.00  Other Financing Sources - Not Transfers In 0.01 0.00 0.00 0.00  Other Financing Sources - Transfers In Only - 52XX Transfers 0.00 0.00 0.00 0.00  Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00  Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00  Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 0.00 0.00 0.00  Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 0.00 0.00 0.00 0.00  Ret Change in Fund Balance - July 1 232,216.10 232,216.10 0.00 232,216.00 0.00 0.00  Excess (Dun-audited AFR Audited AFR Difference Audit Report Difference Comments	
Revenue (State) – 3XXX       168,274.00       168,274.00       0.00       168,274.00       0.00       -0.18         Total Revenues       170,610.82       170,610.82       0.00       170,611.00       -0.18         Expenditures-Not including Transfers Out       0.00       0.00       0.00       0.00       0.00         Total Expenditures       0.00       0.00       0.00       0.00       0.00         Excess (Deficiency) of Revenues Over Expenditures       170,610.82       170,610.82       0.00       170,611.00       -0.18         Other Financing Sources - Not Transfers In       0.00       0.00       0.00       0.00       0.00         Other Financing Uses - Not Transfers Out       0.00       0.00       0.00       0.00       0.00         Other Financing Uses - Not Transfers Out Only       0.00       0.00       0.00       0.00       0.00         Other Financing Uses - Transfers Out Only       0.00       0.00       0.00       0.00       0.00         Other Financing Sources, Uses and Transfers       0.00       0.00       0.00       402,827.00       Herence to be determined         Total Other Financing Sources, Uses and Transfers       0.00       0.00       0.00       402,827.00       Herence to be determined <t< td=""><td></td></t<>	
Total Revenues         170,610.82         170,610.82         0.00         170,611.00         -0.18           Expenditures-Not including Transfers Out         0.00         0.00         0.00         0.00         0.00           Total Expenditures         0.00         0.00         0.00         0.00         0.00           Excess (Deficiency) of Revenues Over Expenditures         170,610.82         170,610.82         0.00         170,611.00         -0.18           Other Financing Sources - Not Transfers In         0.00         0.00         0.00         0.00         0.00           Other Financing Sources - Transfers In Only - 52XX Transfers         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Not Transfers Out         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Transfers Out Only         0.00         0.00         0.00         0.00         0.00           Other Financing Sources, Uses and Transfers         0.00         0.00         0.00         402,827.00         Hoz,827.00           Net Change in Fund Balance         170,610.82         170,610.82         0.00         -232,216.00         402,826.82           Beginning Fund Balance - July 1         232,216.10         232,216.10	
Expenditures-Not including Transfers Out         0.00         0.00         0.00         0.00         0.00           Total Expenditures         0.00         0.00         0.00         0.00         0.00           Excess (Deficiency) of Revenues Over Expenditures         170,610.82         170,610.82         0.00         170,611.00         -0.18           Other Financing Sources - Not Transfers In         0.00         0.00         0.00         0.00         0.00           Other Financing Sources - Transfers In Only - 52XX Transfers         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Not Transfers Out         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Transfers Out Only         0.00         0.00         0.00         402,827.00         106           Total Other Financing Sources, Uses and Transfers         0.00         0.00         0.00         -402,827.00         402,827.00           Net Change in Fund Balance         170,610.82         170,610.82         0.00         -232,216.00         402,826.82           Beginning Fund Balance - July 1         232,216.10         232,216.10         0.00         0.00         402,826.92           Ending Balance - June 30         402,826.92         402,826	
Total Expenditures         0.00         0.00         0.00         0.00         0.00           Excess (Deficiency) of Revenues Over Expenditures         170,610.82         170,610.82         0.00         170,611.00         -0.18           Other Financing Sources - Not Transfers In         0.00         0.00         0.00         0.00         0.00           Other Financing Sources - Transfers In Only - 52XX Transfers         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Not Transfers Out         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Transfers Out Only         0.00         0.00         0.00         0.00         0.00           Other Financing Sources, Uses and Transfers         0.00         0.00         0.00         402,827.00         Difference to be determined           Total Other Financing Sources, Uses and Transfers         0.00         0.00         0.00         -402,827.00         402,827.00         Difference to be determined           Total Other Financing Sources, Uses and Transfers         0.00         0.00         0.00         -232,216.00         402,826.82           Beginning Fund Balance - July 1         232,216.10         232,216.10         0.00         232,216.00         0.10	
Excess (Deficiency) of Revenues Over Expenditures 170,610.82 170,610.82 0.00 170,611.00 -0.18  Other Financing Sources - Not Transfers In 0.00 0.00 0.00 0.00 0.00 0.00 0.00  Other Financing Sources - Transfers In Only – 52XX Transfers 0.00 0.00 0.00 0.00 0.00 0.00  Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00  Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 0.00  Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 0.00 0.00 0.00 0.00  Net Change in Fund Balance - July 1 232,216.10 232,216.10 0.00 0.00 0.00 0.00 0.00 0.00 0.00	
Other Financing Sources - Not Transfers In         0.00         0.00         0.00         0.00         0.00         0.00           Other Financing Sources - Transfers In Only – 52XX Transfers         0.00         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Not Transfers Out         0.00         0.00         0.00         0.00         0.00         0.00           Other Financing Uses - Transfers Out Only         0.00         0.00         0.00         402,827.00         -402,827.00         Difference to be determined           Total Other Financing Sources, Uses and Transfers         0.00         0.00         0.00         -402,827.00         402,827.00           Net Change in Fund Balance         170,610.82         170,610.82         0.00         -232,216.00         402,826.82           Beginning Fund Balance - July 1         232,216.10         232,216.10         0.00         232,216.00         0.10           Ending Balance - June 30         402,826.92         402,826.92         0.00         0.00         402,826.92	
Other Financing Sources - Transfers In Only – 52XX Transfers       0.00       0.00       0.00       0.00       0.00       0.00         Other Financing Uses - Not Transfers Out       0.00       0.00       0.00       0.00       0.00       0.00         Other Financing Uses - Transfers Out Only       0.00       0.00       0.00       402,827.00       -402,827.00       Difference to be determined         Total Other Financing Sources, Uses and Transfers       0.00       0.00       0.00       -402,827.00       402,827.00         Net Change in Fund Balance       170,610.82       170,610.82       0.00       -232,216.00       402,826.82         Beginning Fund Balance - July 1       232,216.10       232,216.10       0.00       232,216.00       0.10         Ending Balance - June 30       402,826.92       402,826.92       0.00       0.00       402,826.92	
Other Financing Uses - Not Transfers Out       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       -402,827.00       Difference to be determined         Other Financing Uses - Transfers Out Only       0.00       0.00       0.00       -402,827.00       402,827.00       Difference to be determined         Total Other Financing Sources, Uses and Transfers       0.00       0.00       -402,827.00       402,827.00       402,827.00         Net Change in Fund Balance       170,610.82       170,610.82       0.00       -232,216.00       402,826.82         Beginning Fund Balance - July 1       232,216.10       232,216.10       0.00       232,216.00       0.10         Ending Balance - June 30       402,826.92       402,826.92       0.00       0.00       402,826.92	
Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 402,827.00 -402,827.00 Difference to be determined  Total Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 -402,827.00 402,827.00  Net Change in Fund Balance - July 1 232,216.10 232,216.10 0.00 232,216.00 0.00  Ending Balance - June 30 402,826.92 402,826.92 0.00 0.00 402,826.92	
Total Other Financing Sources, Uses and Transfers         0.00         0.00         -402,827.00         402,827.00           Net Change in Fund Balance         170,610.82         170,610.82         0.00         -232,216.00         402,826.82           Beginning Fund Balance - July 1         232,216.10         232,216.10         0.00         232,216.00         0.10           Ending Balance - June 30         402,826.92         402,826.92         0.00         0.00         402,826.92	
Net Change in Fund Balance     170,610.82     170,610.82     0.00     -232,216.00     402,826.82       Beginning Fund Balance - July 1     232,216.10     232,216.10     0.00     232,216.00     0.10       Ending Balance - June 30     402,826.92     402,826.92     0.00     0.00     402,826.92	
Beginning Fund Balance - July 1       232,216.10       232,216.10       0.00       232,216.00       0.10         Ending Balance - June 30       402,826.92       402,826.92       0.00       0.00       402,826.92	
Ending Balance - June 30 402,826.92 402,826.92 0.00 0.00 402,826.92	
Un-audited AFR Audited AFR Difference Audit Report Difference Comments	
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Fund 320 (Building) (320)	
Revenue (Local) - 1XXX 1,016,180.49 1,029,130.32 -12,949.83 1,029,130.00 0.32	
Revenue (State) – 3XXX 629,364.00 629,364.00 0.00 629,364.00 0.00	
Total Revenues 1,645,544.49 1,658,494.32 -12,949.83 1,658,494.00 0.32	
Expenditures-Not including Transfers Out 0.00 0.00 0.00 0.00 0.00	
Total Expenditures 0.00 0.00 0.00 0.00 0.00	
Excess (Deficiency) of Revenues Over Expenditures 1,645,544.49 1,658,494.32 -12,949.83 1,658,494.00 0.32	
Other Financing Sources - Not Transfers In 0.00 0.00 0.00 0.00 0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers 0.00 0.00 0.00 0.00 0.00	
Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00	
Other Financing Uses - Transfers Out Only 0.00 0.00 2,874,805.00 -2,874,805.00 Difference to be determined	
Total Other Financing Sources, Uses and Transfers 0.00 0.00 -2,874,805.00 2,874,805.00	
Net Change in Fund Balance 1,645,544.49 1,658,494.32 -12,949.83 -1,216,311.00 2,874,805.32	
Beginning Fund Balance - July 1 1,667,662.14 1,667,662.14 0.00 1,667,662.00 0.14	
Ending Balance - June 30 3,313,206.63 3,326,156.46 -12,949.83 451,351.00 2,874,805.46	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 360 (Construction) (360)					
Revenue (Local) - 1XXX	1,040.94	1,040.94	0.00	1,041.00	-0.06
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	1,040.94	1,040.94	0.00	1,041.00	-0.06 Revenue is not stated by source; only in the total revenue line
Expenditures-Not including Transfers Out	1,336,645.61	1,336,645.61	0.00	1,336,646.00	-0.39
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,336,645.61	1,336,645.61	0.00	1,336,646.00	-0.39
Excess (Deficiency) of Revenues Over Expenditures	-1,335,604.67	-1,335,604.67	0.00	-1,335,605.00	0.33
Other Financing Sources - Not Transfers In - Not 52XX	15,413,034.05	15,413,034.05	0.00	15,413,034.00	0.05
Other Financing Sources - Transfers In Only – 52XX Transfers	2,712,239.92	2,712,239.92	0.00	2,712,240.00	-0.08
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	18,125,273.97	18,125,273.97	0.00	18,125,274.00	-0.03
Net Change in Fund Balance	16,789,669.30	16,789,669.30	0.00	16,789,669.00	0.30
Beginning Fund Balance - July 1	0.00	0.00	0.00	51,406.00	-51,406.00 Difference to be determined
Ending Balance - June 30	16,789,669.30	16,789,669.30	0.00	16,841,075.00	-51,405.70
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures - Not Including Transfers Out	568,755.58	568,755.58	0.00	568,756.00	-0.42
Total Expenditures	568,755.58	568,755.58	0.00	568,756.00	-0.42
xcess (Deficiency) of Revenues Over Expenditures	-568,755.58	-568,755.58	0.00	-568,756.00	0.42
ther Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
ther Financing Sources - Transfers In Only – 52XX Transfers	568,755.58	568,755.58	0.00	568,756.00	-0.42
ther Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
ther Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
otal Other Financing Sources, Uses and Transfers	568,755.58	568,755.58	0.00	568,756.00	-0.42
et Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
ginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
ling Balance - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
nd 410 - Debt Service Fund - SFCC	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
	Un-audited AFR 0.00	Audited AFR 0.00	Difference 0.00	Audit Report 0.00	Difference Comments 0.00
enue Local (1XXX)				·	
renue Local (1XXX) renue State (3XXX)	0.00	0.00	0.00	0.00	0.00
venue Local (1XXX) venue State (3XXX) al Revenues	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
venue Local (1XXX) venue State (3XXX) al Revenues venditures - Not Including Transfers Out	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
venue Local (1XXX) venue State (3XXX) al Revenues venditures - Not Including Transfers Out al Expenditures	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
enue Local (1XXX) enue State (3XXX) al Revenues enditures - Not Including Transfers Out al Expenditures ess (Deficiency) of Revenues Over Expenditures	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
enue Local (1XXX) enue State (3XXX) al Revenues enditures - Not Including Transfers Out al Expenditures ess (Deficiency) of Revenues Over Expenditures er Financing Sources - Not Transfers In	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
enue Local (1XXX) enue State (3XXX) al Revenues enditures - Not Including Transfers Out al Expenditures ess (Deficiency) of Revenues Over Expenditures er Financing Sources - Not Transfers In er Financing Sources - Transfers In Only – 52XX Transfers	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
enue Local (1XXX) enue State (3XXX) al Revenues enditures - Not Including Transfers Out al Expenditures ess (Deficiency) of Revenues Over Expenditures er Financing Sources - Not Transfers In er Financing Sources - Not Transfers Out	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
venue Local (1XXX) venue State (3XXX) al Revenues venditures - Not Including Transfers Out al Expenditures vers (Deficiency) of Revenues Over Expenditures vers (Deficiency) of Revenues Over Expenditures ver Financing Sources - Not Transfers In ver Financing Sources - Transfers In Only – 52XX Transfers ver Financing Uses - Not Transfers Out ver Financing Uses - Transfers Out Only	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
venue Local (1XXX) venue State (3XXX) tal Revenues penditures - Not Including Transfers Out tal Expenditures cess (Deficiency) of Revenues Over Expenditures her Financing Sources - Not Transfers In her Financing Uses - Not Transfers Out her Financing Uses - Transfers Out her Financing Uses - Transfers Out Only tal Other Financing Sources, Uses and Transfers	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
and 410 - Debt Service Fund - SFCC evenue Local (1XXX) evenue State (3XXX) otal Revenues expenditures - Not Including Transfers Out otal Expenditures excess (Deficiency) of Revenues Over Expenditures ther Financing Sources - Not Transfers In ther Financing Sources - Transfers In Only – 52XX Transfers ther Financing Uses - Not Transfers Out ther Financing Uses - Transfers Out otal Other Financing Sources, Uses and Transfers et Change in Fund Balance eginning Fund Balance - July 1	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Governmental Funds					
Total Revenues - Governmental Funds	15,447,093.16	17,743,951.58	-2,296,858.42	17,743,952.00	-0.42 Differences explained above
Total Expenditures - Governmental Funds	16,184,594.02	18,468,502.61	-2,283,908.59	18,468,503.00	-0.39
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-737,500.86	-724,551.03	-12,949.83	-724,551.00	-0.03
Total Other Financing Sources, Uses and Transfers - Governmental Funds	18,692,953.54	18,692,953.54	0.00	15,415,322.00	3,277,631.54
Net Change in Fund Balance - Governmental Funds	17,955,452.68	17,968,402.51	-12,949.83	14,690,771.00	3,277,631.51
Beginning Fund Balance - July 1 - Governmental Funds	4,724,068.26	4,724,068.26	0.00	4,775,474.00	-51,405.74
Ending Fund Balance - June 30 - Governmental Funds	22,679,520.94	22,692,470.77	-12,949.83	19,466,245.00	3,226,225.77
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Food Service - Funds 51 and 81 (510) (810)					
Operating Revenue - Not Interest Income (Local) - 1XXX	317,996.42	317,996.42	0.00	317,996.00	0.42
Total Operating Revenues	317,996.42	317,996.42	0.00	317,996.00	0.42
Expenditures-Not including Transfers Out or On-behalf	888,585.81	947,814.81	-59,229.00	1,019,786.00	-71,971.19 Difference of \$7,802 is change in inventory
Expenditures-On Behalf	5,677.64	64,169.76	-58,492.12	0.00	64,169.76
Expenditures - Depreciation Only (Fund 81)	15,311.04	15,311.04	0.00	15,311.00	0.04
Total Operating Expenses	909,574.49	1,027,295.61	-117,721.12	1,035,097.00	-7,801.39
Operating Income (Loss)	-591,578.07	-709,299.19	117,721.12	-717,101.00	7,801.81
Non-Operating Revenue - Interest Income Only (Local) - 1510	524.13	524.13	0.00	523.00	1.13
Revenue (State) – 3XXX	10,416.00	10,416.00	0.00	10,416.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	5,677.64	64,169.76	-58,492.12	64,170.00	-0.24
Donated Commodities – 4550	0.00	0.00	0.00	59,229.00	-59,229.00
Revenue (Federal) - 4XXX, not 4550	552,271.00	611,500.00	-59,229.00	552,271.00	59,229.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	568,888.77	686,609.89	-117,721.12	686,609.00	0.89
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	-22,689.30	-22,689.30	0.00	-30,492.00	7,802.70
Beginning Net Assets - July 1	64,740.29	64,740.29	0.00	194,800.00	-130,059.71 Difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Fund 51 and 81 Ending Net Assets - June 30	42,050.99	42,050.99	0.00	164,308.00	-122,257.01



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	317,996.42	317,996.42	0.00	317,996.00	0.42	
Total Operating Expenses - Proprietary Funds	909,574.49	1,027,295.61	-117,721.12	1,035,097.00	-7,801.39	
Operating Income (Loss) - Proprietary Funds	-591,578.07	-709,299.19	117,721.12	-717,101.00	7,801.81	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	568,888.77	686,609.89	-117,721.12	686,609.00	0.89	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-22,689.30	-22,689.30	0.00	-30,492.00	7,802.70	
Net Assets, July 1, 2008 - Proprietary Funds						
Net Assets, July 1, 2000 Trophetary runus	64,740.29	64,740.29	0.00	194,800.00	-130,059.71	



Deductions   0.00   0.00   0.00   0.00   527,688.00   5		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Additions (State)	Fiscal Agent Funds - Fund 6X					
Tinal Additishins         0.00         0.00         \$49,584.00         \$52,688.00         \$62,688.00         \$60,000         \$60,000         \$27,688.00         \$62,688.00         \$60,000         \$60,000         \$27,688.00         \$60,000         \$60,000         \$27,688.00         \$60,000         \$60,000         \$27,688.00         \$60,000         \$60,000         \$60,000         \$22,688.00         \$60,000	Additions (Local) - 1XXX	0.00	0.00	0.00	549,584.00	-549,584.00 Student activity funds - not recorded in MUNIS
Decinition	Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Deductions         0.00         0.00         527,688.00         -527,688.00           Change in Net Assets         0.00         0.00         200,221.00         -200,521.00           Ending Net Assets - July 1         0.00         0.00         0.00         220,221.00         -200,521.00           Ending Net Assets - July 3         0.00         0.00         222,417.00         -222,417.00         -200,521.00           Trust and Agency Funds - Fund TXXX         2,793.30         2,793.30         0.00         0.00         0.00         -0.70 Private Purpose Trust Funds           Additions (slaig) - 30XX         0.00         0.00         0.00         0.00         -0.70 Private Purpose Trust Funds           104al Deductions         11,000         0.00         0.00         -0.70         -0.70           104al Deductions         11,000         0.00         0.00         -0.70         -0.70           104al Deductions         11,000         0.00         0.00         0.00         -0.70         -0.70           104al Deductions         11,000         0.00         0.00         0.00         0.00         -0.00         -0.00         -0.00         -0.00         -0.00         -0.00         -0.00         -0.00         -0.00         -0.00	Total Additions	0.00	0.00	0.00	549,584.00	-549,584.00
Change in Net Assets         0.00         0.00         21,896.00         -21,896.00           Beigninin Net Assets - July 1         0.00         0.00         0.00         202,617.00         -200,521.00 <td>Deductions</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>527,688.00</td> <td>-527,688.00</td>	Deductions	0.00	0.00	0.00	527,688.00	-527,688.00
Beginning Net Assets - July 1         0.00         0.00         200,521.00         200,521.00         202,417.00 <th< td=""><td>Total Deductions</td><td>0.00</td><td>0.00</td><td>0.00</td><td>527,688.00</td><td>-527,688.00</td></th<>	Total Deductions	0.00	0.00	0.00	527,688.00	-527,688.00
Ending Met Assets - June 30         00         00         00         222,417.00         222,417.00         Comments           Trust and Agency Funds - Fund TXXXX           Additions (Local) - 1XXX         2,953.00         2,953.00         0.00         2,954.00         -0.70         Private Purpose Trust Funds           Additions (Statie) - 3XXX         2,953.00         0.00<	Change in Net Assets	0.00	0.00	0.00	21,896.00	-21,896.00
Trust and Agency Funds - Fund 7XXX	Beginning Net Assets - July 1	0.00	0.00	0.00	200,521.00	-200,521.00
Trust and Agency Funds - Fund 7XXX  Additions (Local) - 1XXX	Ending Net Assets - June 30	0.00	0.00	0.00	222,417.00	-222,417.00
Additions (10-al) - 1XXX		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Additions (State) – 3XXX	Trust and Agency Funds - Fund 7XXX					
Total Additions	Additions (Local) - 1XXX	2,953.30	2,953.30	0.00	2,954.00	-0.70 Private Purpose Trust Funds
Deductions         11,000.00         11,000.00         0.00         11,000.00         0.00 <th< td=""><td>Additions (State) – 3XXX</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></th<>	Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Deductions 11,000 11,000 0 0.0 11,000 0 0.0 11,000 0 0.0 0 0	Total Additions	2,953.30	2,953.30	0.00	2,954.00	-0.70
Change in Net Assets         8.046.70         8.046.70         0.00         8.046.00         -0.70           Beginning Net Assets - July 1         313.079.45         313.079.45         0.00         313.079.00         0.45           Ending Net Assets - Jule 30         305.032.75         305.032.75         0.00         305.033.00         0.25           Total Fiduciary Funds         Un-audited AFR         Audited AFR         Difference         Audit Report         Difference Comments           Total Additions - Fiduciary Funds         2.953.30         2.953.30         0.00         552,538.00         -549,584.70         Difference explained above           Total Deductions - Fiduciary Funds         11,000.00         11,000.00         0.00         538,688.00         -527,688.00         -549,584.70         Difference explained above           Change in Net Assets - Fiduciary Funds         8,046.70         -8,046.70         0.00         313,699.00         -527,688.00	Deductions	11,000.00	11,000.00	0.00	11,000.00	0.00
Beginning Net Assets - July 1         313,079.45         313,079.45         0.00         313,079.00         0.45           Ending Net Assets - June 30         305,032.75         305,032.75         0.00         305,033.00         -0.25           Total Fiduciary Funds         Propertion of Studies o	Total Deductions	11,000.00	11,000.00	0.00	11,000.00	0.00
Ending Net Assets - June 30 305.032.75 305.032.75 0.00 305.033.00 -0.25   Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Total Fiduciary Funds  Total Additions - Fiduciary Funds 2.953.30 2.953.30 0.00 552,538.00 -549,584.70 Differences explained above 540.00 538,688.00 -527,688.00 540,584.70 Differences explained above 540.00 538,688.00 -527,688.00 540,584.70 Differences explained above 540.00 S38,688.00 -527,688.00 540,584.70 Difference 540.00 S38,688.00 S3	Change in Net Assets	-8,046.70	-8,046.70	0.00	-8,046.00	-0.70
Un-audited AFR   Audited AFR   Difference   Audit Report   Difference   Comments	Beginning Net Assets - July 1	313,079.45	313,079.45	0.00	313,079.00	0.45
Total Fiduciary Funds  Total Additions - Fiduciary Funds  2,953.30 2,953.30 0.00 552,538.00 -549,584.70 Difference explained above  Total Deductions - Fiduciary Funds 11,000.00 11,000.00 0.00 538,688.00 -527,680.00 -527,68	Ending Net Assets - June 30	305,032.75	305,032.75	0.00	305,033.00	-0.25
Total Additions - Fiduciary Funds         2,953.30         2,953.30         0.00         552,538.00         -549,584.70         Difference explained above           Total Deductions - Fiduciary Funds         11,000.00         11,000.00         0.00         538,688.00         -527,688.00           Change in Net Assets - Fiduciary funds         -8,046.70         -8,046.70         0.00         13,850.00         -21,896.70           Beginning Net Assets July 1 - Fiduciary Funds         313,079.45         313,079.45         0.00         513,600.00         -200,520.55           Ending Net Assets - June 30 - Fiduciary Funds         305,032.75         305,032.75         0.00         527,450.00         -222,417.25           Ending Net Assets - June 30 - Fiduciary Funds         305,032.75         305,032.75         0.00         527,450.00         -222,417.25           Ending Net Assets - June 30 - Fiduciary Funds         5,677.64         Audited AFR         Difference         Audit Report         Difference         Comments           Fund 51 - On-Behalf Expenditures         5,677.64         64,169.76         -58,492.12         64,170.00         -0.24         -0.24         -0.00         6,00         -0.00         6,00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <t< td=""><td></td><td>Un-audited AFR</td><td>Audited AFR</td><td>Difference</td><td>Audit Report</td><td>Difference Comments</td></t<>		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Deductions - Fiduciary Funds 11,000.00 11,000.00 0.00 538,688.00 -527,688.00  Change in Net Assets - Fiduciary funds 8.8,046.70 8.8,046.70 0.00 13,850.00 -21,896.70  Beginning Net Assets July 1 - Fiduciary Funds 313,079.45 313,079.45 0.00 513,600.00 -200,520.55  Ending Net Assets - June 30 - Fiduciary Funds 305,032.75 305,032.75 0.00 527,450.00 -222,417.25  Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Fund 51 On-Behalf Payments Comparison  Fund 51 - On-Behalf Revenues 5,677.64 64,169.76 -58,492.12 64,170.00 -0.24  Fund 51 - On-Behalf Expenditures 0.00 0.00 0.00 0.00 0.00 0.00  Un-audited AFR Audited AFR Difference On-Behalf Revenues to Expenditures are not reported seperately in the audit report.  Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00  Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Depreciation Expense (0740)  Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,643.00 2.20 See audit report, page 24, note D	Total Fiduciary Funds					
Change in Net Assets - Fiduciary funds         -8,046.70         -8,046.70         0.00         13,850.00         -21,896.70           Beginning Net Assets July 1 - Fiduciary Funds         313,079.45         313,079.45         0.00         513,600.00         -200,520.55           Ending Net Assets - June 30 - Fiduciary Funds         305,032.75         305,032.75         0.00         527,450.00         -222,417.25           Ending Net Assets - June 30 - Fiduciary Funds         305,032.75         305,032.75         0.00         527,450.00         -222,417.25           Ending Net Assets - June 30 - Fiduciary Funds         305,032.75         305,032.75         0.00         527,450.00         -222,417.25           Fund 51 On-Behalf Payments Comparison         Un-audited AFR         Audited AFR         -58,492.12         64,170.00         -0.24           Fund 51 - On-Behalf Expenditures         5,677.64         64,169.76         -58,492.12         0.00         64,169.76         On behalf expenditures are not reported seperately in the audit report.           Fund 51 - Difference On-Behalf Revenues to Expenditures         0.00         0.00         0.00         0.00         0.00           Un-audited AFR         Audited AFR         Difference         Audit Report         Difference         Comments           Depreciation Expense (0740)         853,645.2	Total Additions - Fiduciary Funds	2,953.30	2,953.30	0.00	552,538.00	-549,584.70 Differences explained above
Beginning Net Assets July 1 - Fiduciary Funds         313,079.45         313,079.45         0.00         513,600.00         -200,520.55           Ending Net Assets - June 30 - Fiduciary Funds         305,032.75         305,032.75         0.00         527,450.00         -222,417.25           Fund 51 On-Behalf Payments Comparison         Fund 51 - On-Behalf Revenues         5,677.64         64,169.76         -58,492.12         64,170.00         -0.24           Fund 51 - On-Behalf Expenditures         5,677.64         64,169.76         -58,492.12         0.00         64,169.76         on behalf expenditures are not reported seperately in the audit report.           Fund 51 - Difference On-Behalf Revenues to Expenditures         0.00<	Total Deductions - Fiduciary Funds	11,000.00	11,000.00	0.00	538,688.00	-527,688.00
Ending Net Assets - June 30 - Fiduciary Funds 305,032.75 305,032.75 0.00 527,450.00 -222,417.25 Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Fund 51 On-Behalf Payments Comparison  Fund 51 - On-Behalf Revenues 5,677.64 64,169.76 -58,492.12 64,170.00 -0.24  Fund 51 - On-Behalf Expenditures 5,677.64 64,169.76 -58,492.12 0.00 64,169.76 On behalf expenditures are not reported seperately in the audit report.  Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00  Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Depreciation Expense (0740)  Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,643.00 2.20 See audit report, page 24, note D	Change in Net Assets - Fiduciary funds	-8,046.70	-8,046.70	0.00	13,850.00	-21,896.70
Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Fund 51 On-Behalf Payments Comparison  Fund 51 - On-Behalf Revenues 5,677.64 64,169.76 -58,492.12 64,170.00 -0.24  Fund 51 - On-Behalf Expenditures 5,677.64 64,169.76 64,169.76 -58,492.12 0.00 64,169.76 On behalf expenditures are not reported seperately in the audit report.  Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00  Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Depreciation Expense (0740)  Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,643.00 853,643.00 2.20 See audit report, page 24, note D	Beginning Net Assets July 1 - Fiduciary Funds	313,079.45	313,079.45	0.00	513,600.00	-200,520.55
Fund 51 On-Behalf Payments Comparison Fund 51 On-Behalf Revenues 5,677.64 64,169.76 -58,492.12 64,170.00 -0.24 Fund 51 - On-Behalf Expenditures 5,677.64 64,169.76 -58,492.12 0.00 64,169.76 on behalf expenditures are not reported seperately in the audit report. Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00  Un-audited AFR Audited AFR Difference On-Behalf Revenues (0740)  Depreciation Expense (0740)  Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,643.00 853,643.00 2.20 See audit report, page 24, note D	Ending Net Assets - June 30 - Fiduciary Funds	305,032.75	305,032.75	0.00	527,450.00	-222,417.25
Fund 51 - On-Behalf Revenues 5,677.64 5,677.64 64,169.76 -58,492.12 64,170.00 -0.24  Fund 51 - On-Behalf Expenditures 5,677.64 64,169.76 64,169.76 caperately in the audit report.  Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00  Un-audited AFR Audited AFR Difference On-Behalf Report Difference Comments  Depreciation Expense (0740)  Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,645.20 0.00 853,643.00 2.20 See audit report, page 24, note D		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 51 - On-Behalf Expenditures 5,677.64 64,169.76 64,169.76 0n behalf expenditures are not reported seperately in the audit report.  Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Fund 51 On-Behalf Payments Comparison					
Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Fund 51 - On-Behalf Revenues	5,677.64	64,169.76	-58,492.12	64,170.00	-0.24
Un-audited AFR Audited AFR Difference Audit Report Difference Comments  Depreciation Expense (0740)  Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,643.00 2.20 See audit report, page 24, note D	Fund 51 - On-Behalf Expenditures	5,677.64	64,169.76	-58,492.12	0.00	
Depreciation Expense (0740)  Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,643.00 2.20 See audit report, page 24, note D	Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Depreciation Expense - Fund 8 853,645.20 853,645.20 0.00 853,643.00 2.20 See audit report, page 24, note D		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
	Depreciation Expense (0740)					
Depreciation Expense - Fund 81 15,311.04 15,311.04 0.00 15,311.00 0.04 See audit report, page 24, note D	Depreciation Expense - Fund 8	853,645.20	853,645.20	0.00	853,643.00	2.20 See audit report, page 24, note D
	Depreciation Expense - Fund 81	15,311.04	15,311.04	0.00	15,311.00	0.04 See audit report, page 24, note D



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	131,896.87	2,474,297.58	-2,342,400.71	2,474,297.57	0.01 See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	2,474,298.00	-2,474,298.00 See audit report, page 3 - \$2,410,128 - difference to be determined
On-Behalf Payments (Audit - KDE Web)	-131,896.87	-2,474,297.58	2,342,400.71	0.43	-2,474,298.01
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Government Assets - Fund 8					
Additions	-6,536.62	-6,536.62	0.00	0.00	-6,536.62 Not evaluating at this time
Deductions	853,645.20	853,645.20	0.00	0.00	853,645.20
Change Total assets	-860,181.82	-860,181.82	0.00	0.00	-860,181.82
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-860,181.82	-860,181.82	0.00	0.00	-860,181.82
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Food Service Assets - Fund 81					
Additions	0.00	0.00	0.00	0.00	0.00 Not evaluating at this time
Deductions	15,311.04	15,311.04	0.00	0.00	15,311.04
Change Total assets	-15,311.04	-15,311.04	0.00	0.00	-15,311.04
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-15,311.04	-15,311.04	0.00	0.00	-15,311.04
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Day Care Assets - Fund 82					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Adult Education Assets - Fund 84					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Fixed Assets					
Total Additions - Fixed Assets	-6,536.62	-6,536.62	0.00	0.00	-6,536.62 Not evaluating at this time
Total Deductions - Fixed Assets	868,956.24	868,956.24	0.00	0.00	868,956.24
Change in Total Fixed Assets	-875,492.86	-875,492.86	0.00	0.00	-875,492.86
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	-875,492.86	-875,492.86	0.00	0.00	-875,492.86

